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February 17, 2010

Clerk of the United States Bankruptcy Court
for the Southern District of New York
One Bowling Green
New York, NY 10004

Irving H. Picard, Trustee
c/o Baker & Hostetler LLP
45 Rockefeller Plaza
New York, NY 10111

**Re: Securities Investor Protection Corporation
The Bernard L. Madoff Investment Securities, LLC
Adv. Pro. No. 08-01789-BRL
Scott Moscoe and Samantha Moscoe JT/WROS
BLMIS Account No. -1EM479/Claim No. 1500**

Dear Sir or Madam and Mr. Picard:

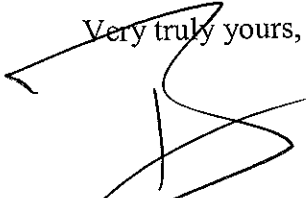
The undersigned represents Scott Moscoe and Samantha Moscoe in connection with the SIPC claim filed by them in the above-referenced matter. This letter constitutes notice of written opposition to the Trustee's determination of the claim. Specifically, the adjustment of the transfer dated February 29, 2006 in the amount of \$113,656.46 which was adjusted to zero and the transfer dated June 16, 2006 in the amount of \$6,565.21 which was also adjusted to zero. These transfers were made from another Madoff account holder's account. While the transferor account holder is related to this account holder, such individual is a separate person for purposes of SIPA. Accordingly, the account holder believes that these transferred funds should be reflected at the transferred amount and a SIPC payment made with respect to them.

Also enclosed with this letter is a fully-executed Assignment and Release, the original of which is being returned to the Trustee. This Assignment and Release is being returned to effectuate the payment of that portion of the account holder's claim which has been allowed. Pursuant to a written communication from Trustee's counsel, the execution and delivery of the Assignment and Release shall not limit the account holder's rights to object to that portion of the determination of his account set forth above.

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If you have any questions or require anything further, please contact the undersigned. Otherwise we will wait to hear from the Court with respect to the schedule of the hearing on our written objection.

Very truly yours,

A handwritten signature in black ink, appearing to be "Brian E. Weisberg", written over a horizontal line.

Brian E. Weisberg
BEW/sm
Enclosures